

Previous references  
800 36-23 815 1-5  
800 700 proceedings Nov. 1914.

1923-24  
(800)

File No. 36-23  
Serial Nos. 6.

Later references.

800 36-23 815 7-9

0-6-89-24-Sub 1 to 3 B Jan 25-  
P 560-26 (1-5 8. 11 to 16)

## GENERAL AND REVENUE SECRETARIAT.

Serial Nos. One (1).

Part B for Nov. 1923.

### SUBJECT

The question of levying the Special Sanitary Cess  
from the occupants of the Govt. Buildings known  
as Carlton House, the Indian Guests' Quarters, &  
West Bank.

816). To. The President, Bangalore city municipal  
council.

The Comptroller to Govt.

The private Secretary to H. H. the Maharaja.

The Major Secy to H. H. the Maharaja.

The Secy to Govt. for Irrigation.

The Secy to Govt. for Roads & Buildings.

Copies to L. S. S. & Office Branches.

NO. 8796-808/800. 229-11-1923.

Directs that Special Sanitary cess be paid by  
Govt. in the case of residences for which house-tax, and  
water rate are paid by them.

A1463

K. S. Mahadevarao  
10.1.1924

Serial  
No.

L

(1) Extract of para 4 of G.O. No. 2287-9,  
G. H. 36-23-2 of the 28<sup>th</sup> July 1923

Para 4. x x x x x x x x  
x x x x x x x x x.

Separate orders will issue in due course as to the liability of the occupants of the Govt buildings known as Carlton House the Indian Guests' Quarters and West Bank to pay the Special Sanitary Cess.

The Chief Secy's ~~order~~ <sup>8.3.4.23</sup> minute in the office date of G. H. 36-23 in which the G.O. of the 28<sup>th</sup> July 1923 was issued is as follows:-

3 "I think - Indian Guests' Quarters, Special Sanitary Cess has to be paid by Govt in any case and for the rest the payment claimed for 1922-23 may be arranged and the question whether in future Govt should pay or occupants should pay separately."

4 Under para 2 of G.O. No. 5623-63/24 252-12-98 the 31<sup>st</sup> January 1913, the

K

Serial  
No.

the occupants of Govt buildings used for residential purposes, have to pay the sewer water charges.

5. As regards the liability of the occupants of Govt buildings to Special San? cess, ~~the~~ whether the occupant or ~~the~~ Govt is liable to pay is a point for order.

Yr

20.8.23

6. The General Sanitary cess is levied in the form of a half yearly rate on the buildings in the Bangalore city and the owner of the building is liable to pay the same. The Municipal Council can not be asked to levy it from the tenants and the only mode open to Govt is to pay the cess in the first instance and recover the amount from the tenant. Whether any recovery from the tenant is necessary and if so in what way it has to be recovered are matters which have to be decided by Govt in the future steps.

AS

11/9/23

✓ Rev. Secy)

7. *[Signature]* to the Genl Secy  
22/8/23

CEP

7.9.23

CEP

8.9.23

NOTE—Contn. sheet.

*[Signature]*

8/9/23

(G. M. Branch)

Serial  
No.

1387-3

Mr. G. P.  
Bhattacharya  
have been from  
L.S.S.  
L.S.S. & Co.  
to kind furnish  
The reference  
para (3)  
11/9.

Mr. P. M.

file  
copy to be  
ready available  
11/9

Aug 2  
30/10

Intro for order

1079

ly These put up refer relating to  
the levy of Sanitary cess in general. From  
what year is it being levied? In the various  
Govt buildings, who has paid the same till  
now?  
11.9.23.

10 Section 59(vi) of the Rent Reg. & VII of  
1906 authorises the levy of Special Sanitary  
Cess generally.

at 2 percent on the rental value of  
11 the levy of this cess in the  
buildings in Bangalore city Municipality was brought into force  
with effect from 1st Jan<sup>y</sup> 1915 under G.O.  
No. 3703 / dt 125-14-2 of the 7<sup>th</sup> Nov<sup>r</sup> 1914.

12 In the case of Govt buildings, the de-  
partment to which the building or buildings  
belong <sup>is said to have been</sup> ~~has been~~ paying this cess along with  
the other municipal taxes.

30.9.23

Gm for  
Subd.

CP  
10/10

13 Five Municipalities online requisitions  
Slip flagged N. L. S. & Co. has not furnished  
the required reference. In its place the  
Monthly Volume containing the order is put up.

Serial  
No.

Vice Mag. A.

1<sup>st</sup> For order

125/10

Respectfully Subd.

15 Kind reference is invited to notes in paras 6 & 12. The question is whether Govt. has to pay the Special Sanitary Cess in the case of the buildings referred to or the occupants made liable to pay. Off. ~~will~~ <sup>after</sup> be put up ~~before~~ receiving the orders as to the kind on which the off. requires to be based. In order

131/10

16 I should like to see

the original file leading up to the Govt. of 28<sup>th</sup> July 1923

R.  
31/5/23

17 Vice Gm 36-23-5- Mag. A. The file required in para 16 is put up.

131/11

18 Special Sanitary Cess is only an item of Municipal Corporation & it ought to be paid by a owner of the building who in this case is Govt. The analogy of the ex. cess with charges being debited to the

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No.

occupant is not borne in the  
consideration of this matter. In  
the case of water supply, the occu-  
pant has to pay only for consumption  
above a certain limit. The  
water rate is what really corresponds  
to the special sanitary cess & that  
is not paid by the occupant

R  
5/11/23

Ch. 26)

in view of the view that  
special sanitary cess ~~is~~ may be  
paid for in the cases of residents  
for which the house tax & water rate  
are paid for

R  
8/11/23

20 Typed off put up for order

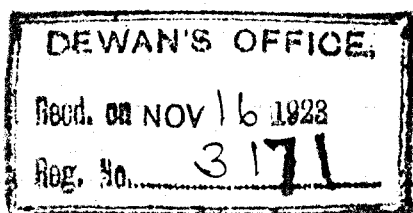
21 In. app

R 10/11 — tel. to Secy

R 10/11

22 Draft for app R 15/11

R 26/11

R 27/11  
P.T.O.

Serial  
No.

6

To The President, Bengal Legislative  
Council.

Per Comptroller.

The Pte Secy. to H.H.

The Secy. "

The Secy. to Govt. for Int'l  
R & S

Copies to L. S. S. & P. & Branches

No. G-8786-803/per 23 11-34

Direct to Special Secretary  
Cess to be paid by Govt. in the case of  
proceedings for which Government  
make note on paper.

B

Read--

G.O.No.3703/Ml.125-14-2 dated <sup>the</sup> 7<sup>th</sup> November 1914 sanctioning the levy of a special Sanitary cess at 2 per cent on the rental value of all buildings in the Bangalore City Municipality which admit of daily conservancy with effect from 1st January 1915.

(2) G.O.No.G.2287-90/G.M.36-23-2 dated 28th July 1923, directing among other matters that separate orders will issue in due course as to the liability of the occupants of the Government Buildings noted in the margin to pay the special sanitary cess.

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Carlton House  
Guests' Quarters  
West Bank (Ladies Club)  
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O R D E R No. 4 8796-803

Dated, Bangalore, 29/11/23

Government direct that special Sanitary cess will be paid by Government in the case of residences for which the house-tax and water-rate are paid by them.

draft

15/11

For Chief Secretary to Government

10/11/23

To

The President, City Municipal Council, Bangalore  
The Comptroller to the Government of Mysore  
The Private Secretary to His Highness the Maharaja of Mysore  
The Huzur Secretary to His Highness the Maharaja of Mysore  
The Secretary to Government for Irrigation  
The Secretary to Government for Roads and Buildings  
Copies to the L.S.G. and Office Branches.

10/11